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Attorneys for Defendants

UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF NEW YORK

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L & L WINGS, INC.,	:	ECF CASE
Plaintiff,	:	07 Civ. 4137 (BSJ) (GWG)
- against -	:	DEFENDANTS' RULE 26(a) INITIAL DISCLOSURE STATEMENT
MARCO-DESTIN INC., 1000 HIGHWAY 98 EAST CORP., PANAMA SURF & SPORT, INC. and E & T INC.,	:	
Defendants.	:	

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Defendants, MARCO-DESTIN, INC., 1000 HIGHWAY 98 EAST CORP., PANAMA SURF & SPORT, INC. and E & T INC., for their initial disclosures pursuant to Rule 26(a)(1) of the Federal Rules of Civil Procedure, state as follows:

A. The name, and if known, the address and telephone number of each individual likely to have discoverable information that the disclosing party may use to

support its claims or defenses, unless solely for impeachment, identifying the subjects of the information.

RESPONSE:

Person Having Information	Subjects
1. Eli Tabib 10400 NW 33rd Street Miami, Florida 33172	Operation of Defendants' businesses
2. Dror Levy 10400 NW 33rd Street Miami, Florida 33172	Operation of Defendants' businesses
3. Shaul Levy 18 East 42 nd Street New York, New York 10017	Operation of Plaintiff's businesses
4. Meir Levy 18 East 42 nd Street New York, New York 10017	Operation of Plaintiff's businesses

Additional individuals (or entities) with knowledge may become known to the Defendants during the course of discovery, in which case the Defendants will update these disclosures accordingly.

B. A copy of, or a description by category and location of, all documents, data compilations, and tangible things that are in the possession, custody, or control of the party and that the disclosing party may use to support its claims or defenses, unless solely for impeachment.

RESPONSE:

Copies of such documents, bearing document control numbers "MD 00001" through "MD 00834," are provided herewith.

C. A computation of any category of damages claimed by the disclosing party, making available for inspection and copying as under Rule 34 the documents or other evidentiary material, not privileged or protected from disclosure, on which such computation is based, including materials bearing on the nature and extent of injuries suffered.

RESPONSE:

Defendants' damages, to the extent known, consist of the reasonable attorneys' fees of Defendants 1000 Highway 98 East Corp. and Panama Surf & Sport Inc. in responding to the Complaint and in this litigation, and computations of such damages will be provided as required.

D. For inspection and copying as under Rule 34 any insurance agreement under which any person carrying on an insurance business may be liable to satisfy part

or all of a judgment which may be entered in the action or to indemnify or reimburse for payments made to satisfy the judgment.

RESPONSE:

Non-applicable.

Dated: New York, New York
October 29, 2007

Akerman Senterfitt LLP

By: /s/ Lansing R. Palmer
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TO: LAW OFFICES OF BENNETT D. KRASNER
Attorney for Plaintiff
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CERTIFICATE OF SERVICE

I hereby certify that on October 29, 2007 I filed the foregoing document electronically with the Clerk of the United States District Court, Southern District of New York, via the CM/ECF system:

Defendants' Rule 26(a) Initial Disclosure Statement, dated October 29, 2007, together with the attachments described therein.

Dated: New York, New York
October 29, 2007

Akerman Senterfitt LLP

By: /s/ Lansing R. Palmer
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